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## **ITEMS TO REMEMBER**

#### **MARCH**

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 3: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 10: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 3 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March 28: Good Friday Legal Holiday (IC 1-1-9-1)
- March 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of February, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)

#### **APRIL**

- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

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# ITEMS TO REMEMBER (Continued)

April 30: Last day to make report for first quarter to the Department of Workforce Development.

April 30: On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of March, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-

6-1)

**MAY** 

May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against

the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)

May 15: Date for completion of assessing. (IC 6-1.1-1-7)

May 26: Memorial Day - Legal Holiday (IC 1-1-9-1)

May 31: On or before the last day of each month the trustee shall file with the secretary of the

township board of finance a verified statement which shall reconcile, as of the last day of April, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-

6-1)

#### TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 14, 1996, Indianapolis, was a good meeting as indicated by various compliments and the large turnout of several hundred township representatives. Again, we thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings continue to demonstrate the success of Townships and the State Board of Accounts working together to solve problems.

Trustees not attending the 1996 meeting are encouraged and <u>specifically requested</u> to attend a similar meeting we plan on calling in 1997. A wide

range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the compliments on the State Board of Accounts' 1996 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 1997 meeting. We anticipate seeing all Township Trustees at our meeting in 1997. We are always open to suggestions on ways to improve the meeting format.

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### **ESTABLISHING THE ESTIMATED COST OF FIXED ASSETS**

Please review Volume 234, August 1996, of the Township Trustees Bulletin which describes which Townships are required to maintain General Fixed Assets Account Group Form No. 369.

The following was discussed at the State Board of Accounts called meeting for Township Trustees, held in Indianapolis on November 14, 1996.

When it is not possible to determine the historical cost of fixed assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all fixed assets which are <u>significant</u> for which records of the historical costs are not available. Obtain an estimate of the replacement cost of these assets. Through inquiry determine the year or approximate year of acquisition and multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was purchased or constructed about 1924, then the estimated cost of the asset should be reported as \$6,840.00.

 $76,000.00 \times .09 = 6,840.00$ 

## TABLE OF COST INDEXES 1915 TO 1995

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
1995	1.00	1975	.55	1955	.20	1935	.08
1994	.98	1974	.49	1954	.19	1934	.08
1993	.98	1973	.39	1953	.19	1933	.06
1992	.97	1972	.35	1952	.19	1932	.06
1991	.95	1971	.32	1951	.19	1931	.07
1990	.95	1970	.29	1950	.18	1930	.08
1989	.93	1969	.27	1949	.17	1929	.08
1988	.91	1968	.24	1948	.15	1928	.08
1987	.90	1967	.24	1947	.14	1927	.08
1986	.89	1966	.24	1946	.12	1926	.08
1985	.87	1965	.23	1945	.10	1925	.08
1984	.85	1964	.23	1944	.10	1924	.09
1983	.84	1963	.22	1943	.10	1923	.08

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# TABLE OF COST INDEXES 1915 TO 1995 (Continued)

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	Index	<u>Year</u>	Index
1982	.83	1962	.22	1942	.10	1922	.07
1981	.80	1961	.22	1941	.09	1921	.08
1980	.75	1960	.22	1940	.08	1920	.10
1979	.72	1959	.22	1939	.09	1919	.09
1978	.65	1958	.21	1938	.08	1918	.09
1977	.59	1957	.21	1937	.08	1917	.08
1976	.56	1956	.20	1936	.08	1916	.06
						1915	.05

#### **VENDING MACHINE COMMISSIONS**

Historically in audits of governmental units with vending machines, the State Board of Accounts has formed and followed these audit positions.

- 1. There should be a clearly defined procedure adopted by the township concerning placement, use, maintenance, and commissions of vending machines on their property. As with all township policies and procedures, we recommend trustees and township boards work together to establish these policies.
- 2. All revenues generated and costs incurred in operating vending machines located on the township premises should be accounted for through the township's records.
- 3. If vending machines are located in restricted areas (areas other than those available to the public) and if the township board and trustee wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit. The decisions must be authorized by resolution of the township board.
- 4. If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the township fund for the benefit of the general public, the machine users. Any alternative procedure(s) would be reviewed and evaluated on a case by case basis during our audits. As stated in No. 3 any alternative procedure should be authorized by resolution of the township board.
- 5. In the event personnel other than the township's personnel maintain, stock, and clean up around vending machines, we take no audit exception when such persons are paid for these services. A written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the township board and trustee.

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#### ANNUAL REPORT TOWNSHIP FORM 15

Please note January 31, 1997 is the last day for the trustee to file a copy of the Annual Report, Township Form 15, as approved by the township board, together with 1996 vouchers, in the office of the county auditor ten (10) days after the meeting of the township board on January 21, 1997. January 31, 1997 remains as the last day to file the 1996 report with the State Board of Accounts.

### SOCIAL SECURITY

We understand that for 1997 the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$65,400, up from \$62,700 in 1996. No maximum base for Medicare will exist. Rates will remain at the 1996 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

Please contact the Internal Revenue Service at 1-800-829-1040 for any questions.

#### **TOWNSHIP BOARD MEETING DATES**

Please note the following Township Board Meeting Dates in January 1997.

### <u>DATE</u> <u>TOWNSHIP BOARD MEETING</u>

January 7: Annual Meeting, IC 36-6-6-7 (First Tuesday after first Monday in January)

January 7-31: Board of Finance and related duties concerning investments. (After the first Monday and on

or before the last day of January, IC 5-13-77-6)

January 21: Annual Report. (Last day for receiving, auditing and approving the 1996 Annual Report. IC

36-6-6-9)

January 31: Annual Report. Last day to file the annual report, (as approved by the Township Board) with

the county auditor and the State Board of Accounts. IC 36-6-4-12 and IC 5-11-1-4.

### **APPROVED DEPOSITORIES**

A list of approved depositories was included in packets provided at the State Board of Accounts called meeting for Townships on November 14, 1996. Additionally, the list was mailed to Townships not attending. Any questions concerning the approved status of any depository listed or whether or not a new financial institution not listed is eligible (and requests for the list) should be directed to the Treasurer of State's office at (317) 232-6386. Also, the depositories are listed by principal office location and do not include branch locations in other counties. As long as the principal office location has been approved, all branches would be approved as well.

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#### **RATES for LEGAL ADVERTISING**

Effective January 1, 1997

The following rates, effective January 1, 1997, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

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Size _	1	2	3	4	1	2	3	4	1_	2	3	4	1_		2	3	4
5.5	0.222	0.334	0.445	0.556	0.235	0.353	0.470	0.588	0.24	0.373	0.497	0.622	0.25	И	0.381	0.508	0.635
6	0.204	0.306	0.408	0.510	0.215	0.323	0.431	0.539	0.22		0.456	0.570	0.23		0.349	0.466	0.582
6.5	0.188	0.282	0.376	0.470	0.199	0.298	0.398	0.497	0.21		0.421	0.526	0.21		0.323	0.430	0.538
7	0.175	0.262	0.349	0.437	0.185	0.277	0.369	0.462	0.19		0.391	0.489	0.20		0.300	0.399	0.499
7.5	0.163	0.245	0.326	0.408	0.172	0.259	0.345	0.431	0.18		0.365	0.456	0.18		0.280	0.373	0.466
8	0.153	0.229	0.306	0.382	0.162	0.242	0.323	0.404	0.17		0.342	0.428	0.17		0.262	0.349	0.437
9	0.136	0.204	0.272	0.340	0.144	0.215	0.287	0.359	0.15		0.304	0.380	0.15		0.233	0.311	0.388
10	0.122	0.183	0.245	0.306	0.129	0.194	0.259	0.323	0.13	0.205	0.274	0.342	0.14	10	0.210	0.280	0.349
12	0.102	0.153	0.204	0.255	0.108	0.162	0.215	0.269	0.11	0.171	0.228	0.285	0.11	6	0.175	0.233	0.291
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3.6	5.46	7.28	9.10	3.6	64	5.46	7.28	9.10
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5.5	0.260	0.391	0.521	0.651	0.264	0.396	0.527	0.659	0.26		0.534	0.667	0.27		0.405	0.540	0.675
6	0.239	0.358	0.478	0.597	0.242	0.363	0.483	0.604	0.24		0.489	0.612	0.24		0.371	0.495	0.619
6.5	0.220	0.331	0.441	0.551	0.223	0.335	0.446	0.558	0.22		0.452	0.564	0.22		0.343	0.457	0.571
7	0.205	0.307	0.409	0.512	0.207	0.311	0.414	0.518	0.21		0.419	0.524	0.21		0.318	0.424	0.530
7.5	0.191	0.287	0.382	0.478	0.193	0.290	0.387	0.483	0.19		0.391	0.489	0.19		0.297	0.396	0.495
8	0.179	0.269	0.358	0.448	0.181	0.272	0.363	0.453	0.18		0.367	0.459	0.18		0.278	0.371	0.464
9	0.159	0.239	0.318	0.398	0.161	0.242	0.322	0.403	0.16		0.326	0.408	0.16		0.248	0.330	0.413
10	0.143	0.215	0.287	0.358	0.145	0.218	0.290	0.363	0.14		0.294	0.367	0.14		0.223	0.297	0.371
12	0.119	0.179	0.239	0.298	0.121	0.181	0.242	0.302	0.12	2 0.183	0.245	0.306	0.12	24	0.186	0.248	0.309
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3.6	5.46	7.28	9.10	3.6	64	5.46	7.28	9.10
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Size _ 5.5 6	Nun 1 0.273 0.250	0.410 0.376	0.546 0.501	0.683 0.626	Nur 1 0.278 0.255	0.417 0.382	0.556 0.510	0.695 0.637	1 0.28 0.25	umber of 2 0 0.419 0 0.384	0.559 0.513	0.699 0.641	1 0.28 0.25	Num 33 59	0.424 0.389	0.565 0.518	0.707 0.648
Size _ 5.5 6 6.5	Nun 1 0.273 0.250 0.231	0.410 0.376 0.347	0.546 0.501 0.462	0.683 0.626 0.578	Nur 1 0.278 0.255 0.235	0.417 0.382 0.353	0.556 0.470	0.695 0.637 0.588	0.28 0.25 0.23	umber of 2 0 0.419 3 0.384 7 0.355	0.559 0.513 0.473	0.699 0.641 0.591	0.28 0.25 0.23	Num 33 59	0.424 0.389 0.359	0.565 0.518 0.478	0.707 0.648 0.598
Size _ 5.5 6 6.5 7	Nun 1 0.273 0.250 0.231 0.215	0.410 0.376 0.347 0.322	0.546 0.501 0.462 0.429	0.683 0.626 0.578 0.537	0.278 0.255 0.235 0.218	0.417 0.382 0.353 0.328	0.556 0.510 0.470 0.437	0.695 0.637 0.588 0.546	0.28 0.25 0.23 0.22	umber of 2 0 0.419 6 0.384 7 0.355 0 0.329	0.559 0.513 0.473 0.439	0.699 0.641 0.591 0.549	0.28 0.25 0.23 0.22	Num 33 59 39 22	0.424 0.389 0.359 0.333	0.565 0.518 0.478 0.444	0.707 0.648 0.598 0.555
Size _ 5.5 6 6.5 7 7.5	Nun 1 0.273 0.250 0.231 0.215 0.200	0.410 0.376 0.347 0.322 0.301	0.546 0.501 0.462 0.429 0.401	0.683 0.626 0.578 0.537 0.501	0.278 0.255 0.235 0.218 0.204	0.417 0.382 0.353 0.328 0.306	0.556 0.510 0.470 0.437 0.408	0.695 0.637 0.588 0.546 0.510	0.286 0.256 0.23 0.226 0.20	umber of 2 0 0.419 6 0.384 7 0.355 0 0.329 5 0.308	0.559 0.513 0.473 0.439 0.410	0.699 0.641 0.591 0.549 0.513	0.28 0.25 0.23 0.22 0.20	Num 33 59 89 22	0.424 0.389 0.359 0.333 0.311	0.565 0.518 0.478 0.444 0.415	0.707 0.648 0.598 0.555 0.518
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Size _ 5.5 6 6.5 7 7.5 8	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167	0.410 0.376 0.347 0.322 0.301 0.282 0.250	0.546 0.501 0.462 0.429 0.401 0.376 0.334	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170	0.417 0.382 0.353 0.328 0.306 0.287 0.255	0.556 0.510 0.470 0.437 0.408 0.382 0.340	0.695 0.637 0.588 0.546 0.510 0.478 0.425	0.28i 0.25i 0.23i 0.22i 0.20i 0.19i	umber of 2 0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 0 0.256	0.559 0.513 0.473 0.439 0.410 0.384 0.342	0.699 0.641 0.591 0.549 0.513 0.480 0.427	0.28 0.25 0.23 0.22 0.20 0.19	Num 33 59 39 22 07 94 73	0.424 0.389 0.359 0.333 0.311 0.292 0.259	0.565 0.518 0.478 0.444 0.415 0.389 0.346	0.707 0.648 0.598 0.555 0.518 0.486 0.432
Size _ 5.5 6 6.5 7 7.5 8 9	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382	1 0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	0 0.419 6 0.384 7 0.355 0 0.329 5 0.308 2 0.288 1 0.256 4 0.231	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	Num 33 59 39 22 77 94 73	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311	0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389
Size _ 5.5 6 6.5 7 7.5 8 9 10	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319	0.286 0.256 0.23 0.220 0.200 0.192 0.177 0.155	umber of 2  0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 1 0.256 4 0.231 8 0.192	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	Num 33 39 39 22 37 34 47 3 66 30	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259	0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324
Size _ 5.5 6 6.5 7 7.5 8 9	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382	1 0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	umber of 2  0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 1 0.256 4 0.231 8 0.192	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	Num 33 39 39 22 37 34 47 3 66 30	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311	0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389
Size _ 5.5 6 6.5 7 7.5 8 9 10	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319	0.286 0.256 0.23 0.220 0.200 0.192 0.177 0.155	umber of 2  0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 1 0.256 4 0.231 8 0.192	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15	Num 33 39 39 22 77 94 73 66 30	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259	0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324
Size _ 5.5 6 6.5 7 7.5 8 9 10	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10	0.28 0.25 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.12 3.6	umber of 2 0 0.419 6 0.384 7 0.355 0 0.329 5 0.308 2 0.288 1 0.256 4 0.231 3 0.192 4 5.46	0.559 0.513 0.473 0.439 0.410 0.384 0.308 0.256 7.28	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.22 0.20 0.15 0.17 0.18 0.13	Num 33 39 39 22 37 34 36 36 36 4	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10	0.28 0.25 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.12 3.6	umber of 2 0 0.419 6 0.384 7 0.355 0 0.329 6 0.388 2 0.388 1 0.256 4 0.231 3 0.192 4 5.46 Em Co	0.559 0.513 0.473 0.439 0.410 0.384 0.308 0.256 7.28	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.22 0.20 0.15 0.17 0.18 0.13	Num 33 39 39 22 37 34 36 36 36 4	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10
5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64 9 E	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64 9.3	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.396 0.255 7.28	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10	0.28 0.25 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.12 3.6	umber of 2  ) 0.419 ) 0.384  / 0.355 ) 0.329 / 0.308 2 0.288   0.256   0.293   5.46  Em Co  umber of 2	0.559 0.513 0.473 0.439 0.410 0.384 0.308 0.256 7.28	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13	Numi 33 59 39 22 77 94 73 56 66 80 E	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46 m Col	0.565 0.518 0.478 0.444 0.415 0.346 0.341 0.259 7.28	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64 9 E	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64 9.3	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28 lumn	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10	0.288 0.255 0.233 0.222 0.203 0.193 0.177 0.155 0.123 3.66	0.419	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28  Solumn  Insertion 3	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13 3.6	Numi 333 59 89 822 77 84 73 66 60 E Numi	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46 m Col	0.565 0.518 0.478 0.415 0.389 0.346 0.311 0.259 7.28 umn	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E Nun 1 0.286	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46 Em Co	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64 9.3 Nur 1	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28 lumn	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.319 9.10	0.28 0.25 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.12 3.6	umber of 2  0 0.419 0 0.384 0 0.355 0 0.329 0 0.288 0 0.256 1 0.251 3 0.192 1 5.46  Em Cc umber of 2 2 0.453 7 0.415	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28  Slumn  Insertion 3 0.604	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.18 0.13 3.6	Numi 33 39 39 32 37 36 36 30 44 4 56 56 56 56 56 56 56 56 56 56 56 56 56	0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46 m Col ber of li 2	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn nsertion 3	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E Nun 1 0.286 0.262	0.410 0.376 0.347 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46 Em Co	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn lnsertion 3 0.572 0.524	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.313 9.10 8 4 0.715 0.655	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64 9.3 Nur 1	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28  lumn Insertion 3 0.591 0.542	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10	0.28 0.25 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.12 3.6	umber of 2  0 0.419 0 0.384 0 0.329 0 0.329 0 0.256 0 0.256 0 0.251 0 0.453 0 0.415 0 0.415 0 0.453	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28 ellumn Insertion 3 0.604 0.553	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13 3.6 9.6	Numi 33 39 39 32 37 34 36 36 36 36 37 36 36 36 36 36 36 36 36 36 36 36 36 36	0.424 0.389 0.359 0.333 0.391 0.292 0.259 0.233 0.194 5.46 m Col ber of I 2 0.457 0.419	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn nsertion 3 0.610 0.559	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10 \$\begin{array}{c} 9.10 \end{array}\$
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6 6.5	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E  Nun 1 0.286 0.262 0.242	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46  Em Co 0.429 0.393 0.363	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn Insertion 3 0.572 0.524 0.484	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10 8 4 0.715 0.655 0.605	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64 9.3 Nur 1 0.295 0.271	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28 lumn Insertion 3 0.591 0.542 0.500	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10 8 4 0.739 0.677 0.625	0.28i 0.25i 0.25i 0.27i 0.28i 0.25i 0.20i 0.19i 0.17 0.15- 0.12i 0.30i 0.27i 0.25i	wmber of 2 0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 0 0.256 4 0.231 3 0.192 4 5.46  Em Cc  wmber of 2 2 0.453 7 0.415 6 0.383 7 0.356	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28  Slumn Insertion 3 0.604 0.553 0.511	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10	0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13 3.6 9.6	Numi 33 39 39 32 37 36 36 30 58 80 58 80 88 80	ber of I 2  0.424 0.389 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46 m Col ber of I 2  0.457 0.419 0.387	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn sertion 3 0.610 0.559 0.516	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10 8 4 0.762 0.699 0.645
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6 6.5 7	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E  Nun 1 0.286 0.262 0.242 0.225	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46 Em Co obser of 1 2 0.429 0.393 0.363 0.337	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn Insertion 3 0.572 0.524 0.484 0.449	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10 8 4 0.715 0.655 0.605 0.562	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64  9.3  Nur 1 0.295 0.271 0.250 0.232	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28 lumn Insertion 3 0.591 0.542 0.500 0.464	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10 8 4 0.739 0.677 0.625 0.580	0.288 0.253 0.222 0.202 0.193 0.17 0.15 0.122  9.5  1  0.303 0.27 0.255 0.23	wmber of 2 0 0.419 6 0.384 7 0.355 0 0.329 6 0.308 2 0.288 0 0.256 4 0.231 3 0.192 4 5.46  Em Cc  wmber of 2 2 0.453 7 0.415 6 0.383 7 0.356 0 0.332	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28 0lumn Insertion 3 0.604 0.553 0.511 0.474	4 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10 IS 4 0.754 0.692 0.638 0.593	0.28 0.25 0.25 0.22 0.20 0.19 0.17 0.15 0.13 3.6 9.6	Numi 33 39 39 22 37 36 30 36 4 E Numi 35 36 36 40 24	ber of I 2 0.424 0.389 0.359 0.359 0.259 0.259 0.233 0.194 5.46 m Coll ber of I 2 0.457 0.457 0.457	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28  umn  nsertion 3 0.610 0.559 0.516 0.479	4 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10 8 4 0.762 0.699 0.645 0.599
Size 5.5 6 6.5 7 7.5 8 9 10 12  Rate/Square  Type Size 5.5 6 6.5 7 7.5	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E  Nun 1 0.286 0.262 0.242 0.225 0.210	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.225 0.188 5.46 Em Co obser of 1 2 0.429 0.393 0.363 0.337 0.314	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28 lumn Insertion 3 0.572 0.524 0.484 0.449 0.419	4 0.683 0.626 0.578 0.537 0.501 0.470 0.417 0.376 0.313 9.10 8 4 0.715 0.655 0.605 0.562 0.524	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64  9.3  Nur 1 0.295 0.271 0.250 0.232 0.217	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28 lumn Insertion 3 0.591 0.542 0.500 0.464 0.433	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10 \$\frac{4}{0.677}\$ 0.625 0.580 0.542	1 0.288 0.256 0.237 0.265 0.237 0.265 0.237 0.222 0.209 0.199 0.17 0.150 0.120 0.27 0.255 0.237 0.225	wmber of 2  0 0.419 0 0.384 0 0.355 0 0.329 0 0.256 1 0.256 4 0.231 3 0.192 4 5.46  Em Cc  wmber of 2 2 0.453 7 0.453 7 0.356 1 0.332 7 0.311	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28 0lumn Insertion 3 0.604 0.553 0.511 0.474 0.443	9.10 0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10 88 4 0.754 0.692 0.638 0.593 0.553	9.6  0.28 0.25 0.25 0.25 0.25 0.27 0.19 0.17 0.15 0.13 0.28 0.26 0.26 0.26 0.26 0.26 0.26 0.26	Num  33 39 39 32 37 36 36 30 36 4 E Num  36 36 36 40 40 40 40	ber of I 2  0.424 0.389 0.359 0.359 0.353 0.311 0.292 0.259 0.233 0.194 5.46 m Col ber of I 2  0.457 0.419 0.387 0.359 0.335	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn nsertion 3 0.610 0.559 0.516 0.479	9.10 0.707 0.648 0.598 0.555 0.518 0.486 0.432 0.389 0.324 9.10 8 4 0.762 0.699 0.645 0.599 0.559
Size 5.5 6 6.5 7 7.5 8 9 10 12  Rate/Square  Type Size 5.5 6 6.5 7 7.5 8	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E Nun 1 0.286 0.262 0.242 0.225 0.210 0.197	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.188 5.46 Em Co 0.429 0.393 0.363 0.337 0.314 0.295	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28    Lumn	4 0.683 0.626 0.578 0.537 0.501 0.470 0.376 0.313 9.10 8 4 0.715 0.655 0.605 0.562 0.524 0.491	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64  9.3  Nur 1 0.295 0.271 0.250 0.232 0.217 0.203	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co mber of J 2 0.443 0.405 0.375 0.348 0.325 0.305	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255  7.28    Lumn	4 0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10 8 4 0.739 0.677 0.625 0.580 0.542 0.508	1 0.288 0.256 0.237 0.222 0.200 0.199 0.17 0.150 0.120 0.200	Description   Columber of   2	0.559 0.513 0.473 0.439 0.410 0.384 0.308 0.256 7.28    Olumn     Insertion     Olim     Olim	9.10  4  0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10  88  4  0.754 0.638 0.593 0.553 0.519	9.6  0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13 3.6  9.6  1 0.30 0.28 0.25 0.24 0.22 0.21	Num  33 39 39 32 37 36 36 36 36 36 36 36 36 36 36 36 36 36	ber of l 2 0.424 0.389 0.359 0.359 0.259 0.259 0.233 0.194 5.46 m Col ber of l 2 0.457 0.419 0.387 0.387 0.314	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn 0.610 0.559 0.516 0.479 0.447 0.419	4 0.707 0.648 0.598 0.555 0.518 0.432 0.389 0.324 9.10 8 4 0.762 0.699 0.645 0.599 0.559 0.524
Size _ 5.5 6 6.5 7 7.5 8 9 10 12  Rate/Square  Type Size _ 5.5 6 6.5 7 7.5 8 9	Nun 1 0.273 0.250 0.231 0.215 0.200 0.188 0.167 0.150 0.125 3.64  9 E Nun 1 0.286 0.262 0.242 0.225 0.210 0.197 0.175	0.410 0.376 0.347 0.322 0.301 0.282 0.250 0.252 0.188  5.46  Em Co 0.429 0.393 0.363 0.337 0.314 0.295 0.262	0.546 0.501 0.462 0.429 0.401 0.376 0.334 0.301 0.250 7.28    umn   nsertion 3 0.572 0.524 0.449 0.449 0.419 0.393 0.349	4 0.683 0.626 0.578 0.537 0.501 0.470 0.317 0.313 9.10 8 4 0.715 0.655 0.665 0.565 0.562 0.524 0.491 0.437	Nur 1 0.278 0.255 0.235 0.218 0.204 0.191 0.170 0.153 0.127 3.64  9.3  Nur 1 0.295 0.271 0.250 0.232 0.217 0.203 0.181	0.417 0.382 0.353 0.328 0.306 0.287 0.255 0.229 0.191 5.46 Em Co mber of 1 2 0.443 0.406 0.375 0.348 0.325 0.325 0.325	0.556 0.510 0.470 0.437 0.408 0.382 0.340 0.306 0.255 7.28    Lumn	9.10  4  0.695 0.637 0.588 0.546 0.510 0.478 0.425 0.382 0.319 9.10  8  4  0.739 0.677 0.625 0.580 0.542 0.508 0.451	0.28i 0.25i 0.23i 0.22i 0.20i 0.19i 0.17i 0.15i 0.12i 3.6i  9.5  1  0.30i 0.27i 0.25i 0.23i 0.22i 0.20i 0.18i	wmber of   2	0.559 0.513 0.473 0.439 0.410 0.384 0.342 0.308 0.256 7.28  Discription 3 0.604 0.553 0.511 0.474 0.443 0.415 0.369	9.10  4  0.699 0.641 0.591 0.549 0.513 0.480 0.427 0.384 0.320 9.10  8  4  0.754 0.692 0.638 0.593 0.553 0.519 0.461	9.6  1  0.28 0.25 0.23 0.22 0.20 0.19 0.17 0.15 0.13 0.28 0.28 0.28 0.25 0.24 0.25 0.21 0.18	Numi 33 39 39 32 37 34 36 36 36 36 36 36 36 36 36 36 36 36 36	ber of I 2 0.424 0.389 0.359 0.333 0.311 0.292 0.259 0.233 0.194 5.46 m Col ber of I 2 0.457 0.419 0.387 0.314 0.387	0.565 0.518 0.478 0.444 0.415 0.389 0.346 0.311 0.259 7.28 umn sertion 3 0.610 0.559 0.516 0.479 0.447 0.419	4 0.707 0.648 0.598 0.555 0.518 0.432 0.324 9.10 8 4 0.762 0.699 0.649 0.559 0.559 0.524 0.466

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Volume Nu	ımber 2	36, Pa	ge 7		a	na Unit	orm Co	ompiiai	nce Guid	eIII	nes					Fe	bruary	1997	
	9.9 Em Column				10	10.	10.5 Em Column						11 Em Column						
Type Size	<u>Nu</u> 1	mber of	Insertion 3	<u>s</u> 4	Number of Insertions 1 2 3 4				1	Number of Insertions 1 2 3 4					Number of Insertions 1 2 3 4				
5.5	0.314	0.472	0.629	0.786	0.318		0.635	0.794		34	0.500	0.667	0.834	_	0.349	0.524	0.699	0.874	
6	0.288	0.432	0.577	0.721	0.291	0.437	0.582	0.728		306	0.459	0.612	0.764		0.320	0.480	0.641	0.801	
6.5	0.266	0.399	0.532	0.665	0.269		0.538	0.672		282	0.423	0.564	0.706		0.296	0.444	0.591	0.739	
7	0.247	0.371	0.494	0.618	0.250	0.374	0.499	0.624	0.2	262	0.393	0.524	0.655		0.275	0.412	0.549	0.686	
7.5	0.231	0.346	0.461	0.577	0.233	0.349	0.466	0.582	0.2	45	0.367	0.489	0.612		0.256	0.384	0.513	0.641	
8	0.216	0.324	0.432	0.541	0.218		0.437	0.546		229	0.344	0.459	0.573		0.240	0.360	0.480	0.601	
9	0.192	0.288	0.384	0.480	0.194		0.388	0.485		204	0.306	0.408	0.510		0.214	0.320	0.427	0.534	
10 12	0.173 0.144	0.259 0.216	0.346 0.288	0.432 0.360	0.175 0.146		0.349 0.291	0.437 0.364		83 53	0.275 0.229	0.367 0.306	0.459 0.382		0.192 0.160	0.288	0.384	0.480 0.400	
Rate/Square	3.64	5.46	7.28	9.10	3.64		7.28	9.10		.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	
	11.25 Em Column			11.5 Em Column					12 Em Column					12.2 Em Column					
Туре	Number of Insertions				umber of		ıs			mber of		ıs			mber of		s		
Size	1	2	3	4	1	2	3	4	1		2	3	4	_	1	2	3	4	
5.5	0.357	0.536	0.715	0.893	0.365	0.548	0.731	0.913	0.3	81	0.572	0.762	0.953		0.388	0.581	0.775	0.969	
6	0.328	0.491	0.655	0.819	0.335		0.670	0.837		349	0.524	0.699	0.874		0.355	0.533	0.711	0.888	
6.5	0.302	0.454	0.605	0.756	0.309		0.618	0.773		323	0.484	0.645	0.806		0.328	0.492	0.656	0.820	
7	0.281	0.421	0.562	0.702	0.287		0.574	0.718		300	0.449	0.599	0.749		0.305	0.457	0.609	0.761	
7.5	0.262	0.393	0.524	0.655	0.268		0.536	0.670		280	0.419	0.559	0.699		0.284	0.426	0.568	0.711	
8 9	0.246	0.369	0.491	0.614	0.251	0.377	0.502	0.628		262	0.393	0.524	0.655		0.266	0.400	0.533	0.666	
9 10	0.218	0.328	0.437	0.546	0.223		0.447	0.558		233	0.349	0.466	0.582		0.237	0.355	0.474	0.592	
12	0.197 0.164	0.295 0.246	0.393 0.328	0.491 0.410	0.201 0.167	0.301 0.251	0.402 0.335	0.502 0.419		210 75	0.314 0.262	0.419 0.349	0.524 0.437		0.213 0.178	0.320 0.266	0.426 0.355	0.533 0.444	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3	.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	
	12.4	Em Co	lumn		12.41	Em Co	lumn		12.	5	Em Co	lumn			13	Em Co	lumn		
Туре	Nu	mber of	Insertion	s	N		Nu	mber of	Insertion	ıs		Number of Insertions							
Size _	1	2	3	4	1	2	3	4	1		2	3	4	_	1	2	3	4	
5.5	0.394	0.591	0.788	0.985	0.394		0.788	0.986		397	0.596	0.794	0.993		0.413	0.619	0.826	1.032	
6	0.361	0.542	0.722	0.903	0.361	0.542	0.723	0.903		864	0.546	0.728	0.910		0.379	0.568	0.757	0.946	
6.5	0.333	0.500	0.667	0.833	0.334		0.667	0.834		336	0.504	0.672	0.840		0.349	0.524	0.699	0.874	
7 7.5	0.310	0.464	0.619	0.774	0.310		0.620	0.774		312	0.468	0.624	0.780		0.324	0.487	0.649	0.811	
8	0.289 0.271	0.433	0.578 0.542	0.722 0.677	0.289 0.271	0.434 0.407	0.578 0.542	0.723 0.678		291 273	0.437 0.410	0.582 0.546	0.728 0.683		0.303 0.284	0.454 0.426	0.606 0.568	0.757 0.710	
9	0.241	0.361	0.481	0.602	0.271	0.361	0.482	0.602		243	0.364	0.485	0.607		0.252	0.379	0.505	0.631	
10	0.217	0.325	0.433	0.542	0.217		0.434	0.542		218	0.328	0.437	0.546		0.227	0.341	0.454	0.568	
12	0.181	0.271	0.361	0.451	0.181	0.271	0.361	0.452		82	0.273	0.364	0.455		0.189	0.284	0.379	0.473	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3	.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	
	13.5	Em Co	lumn		14	Em Co	lumn		14.	5	Em Co	lumn			15	Em Co	lumn		
Туре			Insertion	s			14.5 Em Column  Number of Insertions					Number of Insertions							
Size _	1	2	3	4	1	umber of 2	3	4	1	140	2	3	4	_	1	2	3	4	
5.5	0.429	0.643	0.858	1.072	0.445	0.667	0.889	1.112	0.4	61	0.691	0.921	1.152		0.477	0.715	0.953	1.191	
6	0.393	0.590	0.786	0.983	0.408	0.612	0.815	1.019	0.4	22	0.633	0.844	1.056		0.437	0.655	0.874	1.092	
6.5	0.363	0.544	0.726	0.907	0.376		0.753	0.941		390	0.585	0.780	0.974		0.403	0.605	0.806	1.008	
7	0.337	0.505	0.674	0.842	0.349		0.699	0.874		862	0.543	0.724	0.905		0.374	0.562	0.749	0.936	
7.5	0.314	0.472	0.629	0.786	0.326		0.652	0.815		338	0.507	0.676	0.844		0.349	0.524	0.699	0.874	
8	0.295	0.442	0.590	0.737	0.306		0.612	0.764		317	0.475	0.633	0.792		0.328	0.491	0.655	0.819	
9 10	0.262 0.236	0.393 0.354	0.524 0.472	0.655 0.590	0.272 0.245		0.544 0.489	0.679 0.612		281 253	0.422 0.380	0.563 0.507	0.704 0.633		0.291 0.262	0.437 0.393	0.582 0.524	0.728 0.655	
12	0.230	0.334	0.472	0.491	0.204		0.408	0.510		211	0.317		0.528		0.202	0.328	0.324	0.546	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3	.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	
	16.5	Em Co	lumn		17	Em Co	lumn		18		Em Co	lumn			20	Em Co	lumn		
Type			Insertion			umber of			4	Nu	mber of					mber of			
Size _	1 0.524	2	3	4	1	2	3	4	1	70	2	3	4	_	1 0.635	2	3	4 500	
5.5 6	0.524 0.480	0.786 0.721	1.048 0.961	1.310 1.201	0.540 0.495		1.080 0.990	1.350 1.238		72 524	0.858 0.786	1.144 1.048	1.430 1.310		0.635 0.582	0.953 0.874	1.271 1.165	1.588 1.456	
6.5	0.444	0.721	0.887	1.109	0.495		0.990	1.238		184	0.786	0.968	1.210		0.582	0.874	1.165	1.456	
7	0.444	0.618	0.824	1.030	0.437		0.849	1.061		149	0.720	0.899	1.123		0.336	0.749	0.998	1.248	
7.5	0.412	0.577	0.769	0.961	0.424		0.792	0.990		119	0.629	0.839	1.048		0.499	0.699	0.932	1.165	
8	0.360	0.541	0.721	0.901	0.330	0.557	0.743	0.928		393	0.590	0.786	0.983		0.437	0.655	0.874	1.092	
9	0.320	0.480	0.641	0.801	0.330		0.660	0.825		349	0.524	0.699	0.874		0.388	0.582	0.777	0.971	
10	0.288	0.432	0.577	0.721	0.297		0.594	0.743		314	0.472	0.629	0.786		0.349	0.524	0.699	0.874	
12	0.240	0.360	0.480	0.601	0.248		0.495	0.619		262	0.393	0.524	0.655		0.291	0.437	0.582	0.728	
Rate/Square	3.64	5.46	7.28	9.10	3.64	5.46	7.28	9.10	3	.64	5.46	7.28	9.10		3.64	5.46	7.28	9.10	
	0.04	5.40	0	50	0.04	5.40	20	5.10		J !	5.40	0	5.10		5.57	5.40	0	5.10	

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